

## Railroad Retirement Board

## § 209.7

or by imprisonment not exceeding one year, or both.

(Approved by the Office of Management and Budget under control number 3220-0089)

[49 FR 46729, Nov. 2, 1984, as amended at 52 FR 11016, Apr. 6, 1987]

### **§ 209.3 Information regarding change in status.**

It is the duty of each employer to promptly notify the Board of:

(a) Any change in the employer's operations, ownership or control of the employer which affects its status as an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act;

(b) Any change in the ownership or control by the employer in any company which may affect the status of the company as an employer under the Railroad Retirement Act or Railroad Unemployment Insurance Act; and

(c) The gain of ownership or control by the employer of any company which may give that company status as an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act. The notice must fully advise the Board of the type of change in ownership, the date of the change, the number of employees affected by the change and any other information pertinent to the change.

### **§ 209.4 Employers' notice of death of employees.**

Each employer shall notify the Board immediately of the death of an employee who, prior to the employee's death, performed compensated service which has not been reported to the Board. The notice of death shall be made on the form prescribed by the Board and mailed to the Director of Research and Employment Accounts.

(Approved by the Office of Management and Budget under control number 3220-0005)

### **§ 209.5 Employers' supplemental reports of service and compensation.**

Each employer shall furnish the Board a report of the current year service and compensation of each employee who ceases work for the purpose of retiring under the provisions of the Railroad Retirement Act. The reports are

to be made on the form prescribed by the Board and mailed to the address shown on the reverse side of the form.

(Approved by the Office of Management and Budget under control number 3220-0005)

### **§ 209.6 Employers' annual reports of creditable service and compensation.**

(a) Each year, on or before the last day of February, each employer is required to make an annual report of the creditable service and compensation of employees who performed compensated service in the preceding calendar year. The annual report shall include service and compensation previously furnished in supplemental reports and notices of death. Annual reports are to be prepared in accordance with the instructions issued by the Director of Research and Employment Accounts and mailed directly to that office. The reports may be made on magnetic tape, punch cards or the form prescribed by the Board as described in § 200.2 of this chapter. The reports must be accompanied by a report indication/specification sheet prescribed by the Board as described in § 200.2 of this chapter.

(b) Employers who do not have creditable service and compensation to report shall advise the Director of Research and Employment Accounts in writing, that they have no creditable service and compensation to report for the previous calendar year.

(Approved by the Office of Management and Budget under control number 3220-0008)

### **§ 209.7 Employers' adjustment reports.**

(a) The Board may request employers to submit adjustments to correct employee accounts when:

(1) Errors are detected in processing employers' annual report;

(2) An employee shows that the amount of service or compensation reported by the employer to the employee's account was not correct; or

(3) An employee shows that he or she should have been credited with service and compensation for a period for which the employer reported no service and compensation.

(b) Employers may submit adjustment reports to: